

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

MERRILL LYNCH BUSINESS FINANCIAL
SERVICES INC.,

Plaintiff,

-against-

ARTHUR KUPPERMAN; E. ROSS BROWNE;
PAULETTE KRELMAN; PGB
INTERNATIONAL, LLC; and J.P. MORGAN
CHASE BANK, NATIONAL ASSOCIATION,

Defendants.

Case No. 06-Civ-4802 (DMC)

**DECLARATION OF
E. ROSS BROWNE**

I, **E. ROSS BROWNE**, declare pursuant to 28 USC 1746 under penalty of perjury that the following is true and correct:

1. I was a shareholder, officer and director of PITTRA G.B. International, Inc. ("PITTRA"), and a member and officer of PGB International, LLC ("PGB").
2. The facts stated herein are based upon my personal knowledge, except those stated upon information and belief. As to those facts stated upon information and belief, I believe them to be true.
3. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 12, 2002 and attached hereto as Exhibit A. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to Merrill Lynch Business Financial Services, Inc. ("MLBFS").

4. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 17, 2003 and attached hereto as Exhibit B. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

5. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 22, 2004 and attached hereto as Exhibit C. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

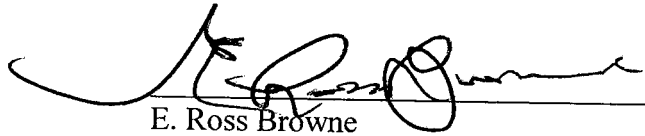
6. I have reviewed the "Independent Auditors' Report" with the letterhead of Amper Politziner & Mattia P.A. dated December 16, 2005 and attached hereto as Exhibit D. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

7. I have reviewed the letter with the letterhead of Becker Meisel LLC dated January 16, 2004 purporting to be from Ben Becker to Arthur Kupperman, attached hereto as Exhibit E. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

8. I have reviewed the "Updated Status Letter" with the letterhead of Becker Meisel LLC dated May 28, 2004 purporting to be from Ben Becker to Arthur Kupperman, attached hereto as Exhibit F. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

9. I have reviewed the letter with the letterhead of Escrow & Closing Services Ltd. dated September 7, 2006 purporting to be from Robert A. Cooper, attached hereto as Exhibit G. Prior to the commencement of this action, I had no knowledge of or involvement in the creation of this document or its delivery to MLBFS.

Pursuant to 28 U.S.C. §1746, I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.


E. Ross Browne

Executed on June 4, 2009